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가					( )				
1.		852,875	502,672	350,203					
1.		852,675	502,672	350,003					
1.		852,675	502,672	350,003					
1.		852,675	502,672	350,003					
1.		342,605	348,103	-5,498	2019 : (342,605,000				
2.		510,070	154,569	355,501	x 1 ) - 348,103,000 =	-5,498,000			
					( )2019 : 3,360,000				
					(6,720,000 x 1 ) - 3,360,000 =				
					( )2019 : (1,400,000 x 1 ) - 700,000 =	700,000			
					( )2019. ( 98,196,000				
					) : 98,196,000 x 1 =				
					( )2019. ( ) : 58,917,000				
					(157,113,000 x 1 ) - 98,196,000 =				
					( )2019 1 : 2,720,000 x 1 =	2,720,000			
					( )2019 1 : (4,660,000 x 1 ) - 2,720,000 =	1,940,000			
					( )2019 : 1,600,000 x 1 =	1,600,000			
					( )2019 ( ) : 7,200,000 x 1 =	7,200,000			
					( )2019 ( ) : 10,654,000 x 1 =	10,654,000			
					( )2019 ( ) : (17,047,000 x 1 ) - 10,654,000 =	6,393,000			
					( )2019 . . : 3,000,000 x 1 =	3,000,000			
					( )2019 : 3,000,000 x 1 =	3,000,000			
					( )2019 (3-8 ) : 442,000 x 1 =	442,000			
					( )2019 (3-8 ) : (883,000 x 1 ) - 442,000 =	441,000			
					( )2019 (3-8 ) : 3,000,000 x 1 =	3,000,000			
					( )2019 (3-8 ) : (5,000,000 x 1 ) - 3,000,000 =	2,000,000			
					( )2019 . : 3,900,000 x 1 =	3,900,000			
					( )2019 ( ) : 20,000,000 x 1 =	20,000,000			
					( )2019 ( ) : 3,500,000 x 1 =	3,500,000			
					( )2019 ( ) : 2,000,000 x 1 =	2,000,000			
					( ) 48 : 11,400,000 x 1 =	11,400,000			
					( )2019 : 20,000,000 x 1 =	20,000,000			
					( ) 13 : 310,000 x 1 =	310,000			

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				가					
								( )2019 : 2,200,000 2,200,000 × 1 =	
								( ) 48 ( ) 7,600,000 : 7,600,000 × 1 =	
								( )2019 가 : 1,320,000 × 1 =	1,320,000
								( )2019 6 : 940,000 × 1 =	940,000
								( )2019 6 : (1,074,000 × 1 ) - 940,000 =	134,000
								( )2019 6 : (1,141,000 × 1 ) - 1,074,000 =	67,000
								( )2019 : 4,024,000 4,024,000 × 1 =	
								( )2019 : 790,000 × 1 =	790,000
								( )2019 : 10,000,000 10,000,000 × 1 =	
								( )2019 : 8,000,000 8,000,000 × 1 =	
								( )2019 : 2,000,000 × 1 =	2,000,000
								( )2019 : 4,607,000 4,607,000 × 1 =	
								( )2019 : 4,200,000 : 4,200,000 × 1 =	4,200,000
								( ) : 2,500,000 2,500,000 × 1 =	
								( ) 48 : 6,550,000 × 1 =	6,550,000
								( ) 13 : 300,000 × 1 =	300,000
								( )2019 : 31,596,000 × 1 =	31,596,000
								( )2019 가 : 4,000,000 4,000,000 × 1 =	
2.					200	0	200		
	1.				200	0	200		
		1.			200	0	200		
			1.		200	0	200	( ) : 100,000 × 2 =	200,000
2.					294,556	128,978	165,578		
	1.				289,091	124,978	164,113		
		1.			289,091	124,978	164,113		
			1.		190,251	33,138	157,113		
				1.	180,748	23,635	157,113	( ) : 2,940 × 334 × 100 =	98,196,000
								( ) : 981,950 × 60 =	58,917,000

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								( )	
				가					
				2.	9,503	9,503	0		
				2.	17,240	10,240	7,000		
				1.	17,240	10,240	7,000	( ) : 4,000,000 × 1	4,000,000
								( ) : 100,000	3,000,000
								× 5 × 6 =	
				3.	38,400	38,400	0		
				1.	38,400	38,400	0		
				4.	7,200	7,200	0		
				1.	7,200	7,200	0		
				5.	36,000	36,000	0		
				1.	36,000	36,000	0		
				2.	5,465	4,000	1,465		
				1.	3,000	3,000	0		
				1.	3,000	3,000	0		
				1.	3,000	3,000	0		
				2.	2,465	1,000	1,465		
				1.	500	500	0		
				1.	500	500	0		
				2.	1,965	500	1,465		
				1.	1,965	500	1,465	: 1,465,000 × 1 =	1,465,000
				3.	17,682	17,682	0		
				1.	17,682	17,682	0		
				1.	17,682	17,682	0		
				1.	17,682	17,682	0		
				1.	17,682	17,682	0		
					1,165,113	649,332	515,781		

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									( )
				가					( )
1.					15,524	5,700	9,824		
1.					5,024	1,000	4,024		
	1.				5,024	1,000	4,024		
		1.			1,000	1,000	0		
			1.		1,000	1,000	0		
		2.			4,024	0	4,024		
			1.		4,024	0	4,024	( )	4,024,000 × 1 = 4,024,000
2.					10,500	4,700	5,800		
	1.				9,900	3,900	6,000		
		1.	가		1,900	1,900	0		
			1.		1,000	1,000	0		
			2.		900	900	0		
		2.			2,000	2,000	0		
			1.		2,000	2,000	0		
		3.			3,500	0	3,500		
			1.		900	0	900	( )	100,000 × 1 = 100,000
								( )	800,000 × 1 = 800,000
								=	
			2.		400	0	400	( )	100,000 × 2 × 2 = 400,000
			3.		580	0	580	( )	2,370 × 27 × 4 = 256,000
								=	
								( )	3,000 × 27 × 4 = 324,000
								=	
			4.		1,620	0	1,620	( )	15,000 × 27 × 4 = 1,620,000
		4.			2,500	0	2,500		
			1.		2,160	0	2,160	( )	( ) 35,000 × 36 × 1 = 1,260,000
								( )	( ) 25,000 × 36 × 1 = 900,000
								=	
			2.		340	0	340	( )	8,000 × 36 × 1 = 288,000
								( )	26,000 × 2 = 52,000
		2.			600	800	-200		
			1.		600	800	-200		

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								( )
				가				
				1.	600	800	-200	-200,000 × 1 = -200,000
2.	/				566,972	219,572	347,400	
	1.				210,964	35,663	175,301	
		1.			210,964	35,663	175,301	
			1.			184,242	22,573	161,669
				1.	184,242	22,573	161,669	( ) 2,650 × 334 × 100 = 88,510,000
								( ) 2,800 × 334 × 60 = 56,112,000
								( ) ( ) 106,540 × 100 = 10,654,000
								( ) ( ) 319 × 334 × 60 = 6,393,000
			2.			14,053	1,562	12,491
				1.	10,853	1,362	9,491	( ) 1,928,500 × 3 = 5,786,000
								( ) 1,000,000 × 2 = 2,000,000
								( ) 405,000 × 1 = 405,000
								( ) 200,000 × 2 = 400,000
								( ) 200,000 × 2 = 400,000
								( ) 500,000 × 1 = 500,000
				2.	3,000	0	3,000	( ) 가 600,000 × 5 = 3,000,000
				3.	200	200	0	
			3.			9,503	9,503	0
				1.	9,503	9,503	0	
			4.			2,025	2,025	0
				1.	2,025	2,025	0	
			5.			1,141	0	1,141
				1.	1,137	0	1,137	( ) 936,000 × 1 = 936,000
								( ) 134,000 × 1 = 134,000
								( ) 67,000 × 1 = 67,000
				2.	4	0	4	( ) 4,000 × 1 = 4,000
	2.				20,532	16,305	4,227	

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								(    )		
				가						
		1. [    ]			12,085	12,085	0			
		1.				3,282	3,282	0		
			1.			3,282	3,282	0		
		2.				248	248	0		
			1.			248	248	0		
		3.				100	100	0		
			1.			100	100	0		
		4.				2,610	2,610	0		
			1.			160	160	0		
			2.			1,700	1,700	0		
			3.			750	750	0		
		5.				645	645	0		
			1.			645	645	0		
		6. (    )				200	200	0		
			1.			200	200	0		
		7. [    ]				5,000	5,000	0		
			1.			2,400	2,400	0		
			2.			2,600	2,600	0		
		2.				8,447	4,220	4,227		
		1.				4,700	500	4,200		
			1.			4,700	500	4,200	(    ) × 14    × 6    =    50,000    4,200,000	
		2.				3,747	3,720	27		
			1.			3,747	3,720	27	27,000 × 1 =    27,000	
		3.				226,120	54,700	171,420		
		1.				157,113	0	157,113		
			1.				157,113	0	157,113	
				1.			157,113	0	157,113	(    )    2,940 × 334 × 100    98,196,000 =
								(    )    981,950 × 60 =    58,917,000		

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								( )
				가				( )
		2.			15,007	700	14,307	
			1.		10,007	700	9,307	
				1.	10,007	700	9,307	( ) 4,607,000 × 1 = 4,607,000
								( ) 700,000 × 1 = 700,000
								( ) 4,000,000 × 1 = 가 4,000,000
			2.		5,000	0	5,000	
				1.	5,000	0	5,000	( ) 100,000 × 5 × 6 = 3,000,000
								( ) 100,000 × 4 × 5 = 2,000,000
		3.			22,800	22,800	0	
			1.		22,800	22,800	0	
				1.	22,800	22,800	0	
		4.			31,200	31,200	0	
			1.		31,200	31,200	0	
				1.	31,200	31,200	0	
	4.				109,356	112,904	-3,548	
		1.			36,800	36,800	0	
			1.		662	662	0	
				1.	662	662	0	
		2.			28,202	28,202	0	
			1.		8,632	8,632	0	
			2.		18,570	18,570	0	
			3.		1,000	1,000	0	
		3.			1,976	1,976	0	
			1.		676	676	0	
			2.		1,300	1,300	0	
		4.			5,960	5,960	0	
			1.		2,200	2,200	0	
			2.		100	100	0	

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								( )
				가				( )
				3.	1,000	1,000	0	
				4.	1,100	1,100	0	
				5.	560	560	0	
				6.	1,000	1,000	0	
			2.		72,556	76,104	-3,548	
			1.		29,356	32,904	-3,548	
				1.	29,356	32,904	-3,548	-3,548,000 × 1 = -3,548,000
			2.		36,000	36,000	0	
				1.	36,000	36,000	0	
			3.		7,200	7,200	0	
				1.	7,200	7,200	0	
			3.		131,923	105,164	26,759	
			1.		38,879	25,520	13,359	
			1.		8,266	4,510	3,756	
			1.		540	540	0	
				1.	140	140	0	
				2.	400	400	0	
			2. ( )		100	100	0	
				1.	100	100	0	
			3.		400	400	0	
				1.	400	400	0	
			4.		2,100	2,100	0	
				1.	1,800	1,800	0	
				2.	300	300	0	
			5. ( )		466	1,370	-904	
				1.	466	1,370	-904	( ) -904,000 × 1 = -904,000
			6.		4,660	0	4,660	
				1.	3,460	0	3,460	( ) ( ) 20,000 × 1 × 43 = 860,000



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								( )
				가				( )
								( ) 20,000 × 1 = 340,000
								( ) 20,000 × 3 = 1,260,000
								( ) 20,000 × 5 = 1,000,000
				2.	1,200	0	1,200	( ) 50,000 × 6 = 300,000
								( ) 50,000 × 6 = 300,000
								( ) 50,000 × 6 = 300,000
								( ) 50,000 × 6 = 300,000
			2.		360	360	0	
			1.		360	360	0	
			1.		360	360	0	
			3.		1,870	550	1,320	
			1.		450	450	0	
			1.		150	150	0	
			2.		300	300	0	
			2.		100	100	0	
			1.		100	100	0	
			3.		1,320	0	1,320	
			1.		1,320	0	1,320	( ) 110,000 × 12 = 1,320,000
			4.		750	750	0	
			1.		750	750	0	
			1.		750	750	0	
			5.		5,530	5,530	0	
			1.		3,850	3,850	0	
			1.		1,600	1,600	0	
			2.		2,250	2,250	0	
			2.		1,680	1,680	0	
			1.		1,680	1,680	0	
			6.		1,500	1,500	0	

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									(    )
				가					
			1.		1,500	1,500	0		
				1.	1,500	1,500	0		
			7.		2,200	2,200	0		
				1.	1,200	1,200	0		
				1.	1,200	1,200	0		
				2.	1,000	1,000	0		
				1.	1,000	1,000	0		
			8.		1,490	700	790		
				1.	700	700	0		
				1.	700	700	0		
				2.	790	0	790		
				1.	240	0	240	(    )        30,000 × 4    × 2    =        240,000	
				2.	480	0	480	(    )        26,000 × 10 × 1        =        260,000	
								(    )        11,000 × 10 × 2        =        220,000	
				3.	70	0	70	(    )        14,000 × 5 × 1    =        70,000	
			9.		6,500	6,500	0		
				1.	300	300	0		
				1.	300	300	0		
				2.	(	3,200	3,200	0	
					1.	300	300	0	
					2.	600	600	0	
					3.	1,000	1,000	0	
					4.	700	700	0	
					5.	600	600	0	
				3.	(    가	2,000	) 2,000	0	
					1.	2,000	2,000	0	
				4.	(	1,000	1,000)	0	
					1.	175	175	0	

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								( )
				가				( )
				2.	825	825	0	
		10.			10,413	2,920	7,493	
			1.		2,920	2,920	0	
				1.	2,920	2,920	0	
			2.		3,000	0	3,000	
				1.	3,000	0	3,000	( ) 20,000 × 7 = 1,400,000 × 10 =
								( ) 10,000 × 7 = 700,000 × 10 =
								( ) 10,000 × 7 × 10 = 700,000
								( ) 20,000 × 10 = 200,000
			3.		3,000	0	3,000	
				1.	3,000	0	3,000	( ) 100,000 × 5 × 6 = 3,000,000
			4.		883	0	883	
				1.	883	0	883	( ) 2,325 × 2 × 95 = 442,000
								( ) 2,321 × 2 × 95 = 441,000
			5.		610	0	610	
				1.	310	0	310	( ) 310,000 × 1 = 310,000
				2.	300	0	300	( ) 13 300,000 × 1 = 300,000
		2.			67,044	53,644	13,400	
			1.		8,790	5,790	3,000	
				1.	400	400	0	
				1.	400	400	0	
			2.		100	100	0	
				1.	100	100	0	
			3.		1,500	1,500	0	
				1.	1,500	1,500	0	
			4.		300	300	0	
				1.	300	300	0	
			5.		3,490	3,490	0	

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								( )
				가				( )
				1.	400	400	0	
				2.	3,090	3,090	0	
			6.		3,000	0	3,000	
				1.	3,000	0	3,000	3,000,000 × 1 = 3,000,000
		2.			38,400	38,400	0	
			1.		30,000	30,000	0	
				1.	30,000	30,000	0	
			2.		8,400	8,400	0	
				1.	8,400	8,400	0	
		3.			5,000	800	4,200	
			1.		800	800	0	
				1.	800	800	0	
			2.		2,200	0	2,200	
				1.	2,200	0	2,200	( ) 4,000 × 200 = 800,000
								( ) 50,000 × 16 = 800,000
								( ) 10,000 × 60 = 600,000
			3.	-	2,000	0	2,000	
				1.	2,000	0	2,000	( ) 3,000 × 200 × 1 = 600,000
								( ) 20,000 × 50 × 1 = 1,000,000
								( ) 10,000 × 40 × 1 = 400,000
		4.			1,841	4,010	-2,169	
			1.		1,490	1,490	0	
				1.	1,490	1,490	0	
			2.		351	2,520	-2,169	
				1.	351	2,520	-2,169	-2,169,000 × 1 = -2,169,000
		5.			13,013	4,644	8,369	
			1.		3,813	4,644	-831	
				1.	900	900	0	

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								( )
				가				( )
				2.	2,913	3,744	-831	-831,000 × 1 = -831,000
				2. ( )	6,000	0	6,000	
				1.	1,180	0	1,180	( ) 90,000 × 10 +70,000 × 4 = 1,180,000
				2.	4,820	0	4,820	( ) 319,700 × 10 = 3,197,000
								( ) 11,500 × 117 × 1 = 1,346,000
								( ) 277,000 × 1 = 277,000
				3. ( )	1,200	0	1,200	
				1.	480	0	480	( ) 80,000 × 6 = 480,000
				2.	360	0	360	( ) 10,000 × 12 × 3 = 360,000
				3.	360	0	360	( ) 15,000 × 12 × 2 = 360,000
				4.	2,000	0	2,000	
				1.	500	0	500	( ) 500,000 × 1 = 500,000
				2.	1,500	0	1,500	( ) 15,000 × 30 × 2 = 900,000
								( ) 30,000 × 1 = 30,000
								( ) ( ) 7,000 × 30 × 1 = 210,000
								( ) 3,000 × 30 × 4 = 360,000
				3.	26,000	26,000	0	
				1.	26,000	26,000	0	
				1.	7,000	7,000	0	
				1.	7,000	7,000	0	
				2.	7,960	7,960	0	
				1.	320	320	0	
				2.	7,640	7,640	0	
				3.	680	680	0	
				1.	680	680	0	
				4.	8,310	8,310	0	
				1.	8,310	8,310	0	
				5.	650	650	0	

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								( )	
				가				( )	
				1.	650	650	0		
			6.		1,400	1,400	0		
				1.	600	600	0		
				2.	500	500	0		
				3.	300	300	0		
4.					133,480	58,234	75,246		
	1.				14,240	10,240	4,000		
		1.			14,240	10,240	4,000		
			1.		14,240	10,240	4,000		
				1.	12,090	10,240	1,850	( )	50,000 × 37 = 1,850,000
				2.	2,150	0	2,150	( )	50,000 × 37 = 1,850,000
								( )	3,000 × 50 × 2 = 300,000
	2.				5,210	5,210	0		
		1.			5,210	5,210	0		
			1.		5,210	5,210	0		
				1.	710	710	0		
				2.	4,500	4,500	0		
	3.				113,830	42,784	71,046		
		1. [ ]			113,830	42,784	71,046		
			1.		14,550	4,400	10,150		
				1.	2,500	0	2,500	( )	( ) 2,000,000 × 1 × 1 = 2,000,000
								( )	( ) 500,000 × 1 × 1 = 500,000
				2.	11,450	4,400	7,050	( )	500,000 × 4 = 2,000,000
								( )	100,000 × 4 = 400,000
								( )	, , 400,000 × 3 = 1,200,000
								( )	, , ( ) 1,150,000 × 3 = 3,450,000
				3.	600	0	600	( )	( ) 200,000 × 3 × 1 = 600,000
			2.		22,700	4,800	17,900		

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								( )
				가				( )
				1.	22,700	4,800	17,900	( ) 125,000 × 16 = 2,000,000
								( ) 50,000 × 25 = 1,250,000
								( ) 150,000 × 1 × 15 = 2,250,000
								( ) , , 400,000 × 16 = 6,400,000
								( ) , , 375,000 × 16 = 6,000,000
				3.	1,400	1,400	0	
				1.	1,400	1,400	0	
				4.	63,780	32,184	31,596	
				1.	720	360	360	( ) 60,000 × 1 × 6 = 360,000
				2.	56,680	28,294	28,386	( ) 1,748,000 × 1 × 6 = 10,488,000
								( ) 가 110,000 × 1 × 6 = 660,000
								( ) 가 240,000 × 1 × 6 = 1,440,000
								( ) 250,000 × 1 = 250,000
								( ) 130,000 × 1 × 6 = 780,000
								( ) 1,748,000 × 1 × 6 = 10,488,000
								( ) 가 70,000 × 1 × 6 = 420,000
								( ) 60,000 × 1 × 6 = 360,000
								( ) 가 120,000 × 1 × 6 = 720,000
								( ) 130,000 × 1 × 6 = 780,000
								( ) 가 500,000 × 1 × 2 = 1,000,000
								( ) 가 500,000 × 1 × 2 = 1,000,000
				3.	800	800	0	
				4.	5,580	2,730	2,850	( ) 4 225,000 × 1 × 6 = 1,350,000
								( ) 4 250,000 × 1 × 6 = 1,500,000
				5. [ ] ( )	9,600	0	9,600	
				1.	9,600	0	9,600	( ) 500,000 × 16 = 8,000,000
								( ) 100,000 × 16 = 1,600,000
				6. [ ] ( )	1,800	0	1,800	

: 2 ( : )

								( )		
				가				( )		
				1.	1,800	0	1,800	( )	500,000 × 3 =	1,500,000
								( )	100,000 × 3 =	300,000
				4.	200	0	200			
				1.	200	0	200			
				1.	200	0	200			
				1.	200	0	200	( )	2,500	200,000
								× 40 × 2 =		
				5.	119,654	62,635	57,019			
				1.	9,460	9,460	0			
				1.	9,460	9,460	0			
				1.	7,180	7,180	0			
				1.	6,780	6,780	0			
				2.	400	400	0			
				2.	100	100	0			
				1.	100	100	0			
				3.	1,680	1,680	0			
				1.	1,680	1,680	0			
				4. 가	500	500	0			
				1.	500	500	0			
				2.	17,585	9,625	7,960			
				1.	13,610	7,250	6,360			
				1.	990	990	0			
				1.	200	200	0			
				2.	640	640	0			
				3.	150	150	0			
				2.	300	300	0			
				1.	300	300	0			
				3.	300	300	0			
				1.	300	300	0			



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								( )
				가				( )
			4.		300	300	0	
			1.		300	300	0	
			5.		2,000	2,000	0	
			1.		2,000	2,000	0	
			6.		6,720	3,360	3,360	
			1.		6,720	3,360	3,360	( ) x 1 x 6 = 560,000 3,360,000
			7.		3,000	0	3,000	
			1.		2,720	0	2,720	( ) 50,000 x 1 500,000 x 10 =
								( ) - ( ) 15,000 900,000 x 60 x 1 =
								( ) ( ) 20,000 600,000 x 30 x 1 =
								( ) ( ) 720,000 ) 8,000 x 90 x 1 =
			2.		280	0	280	( ) 10,000 x 14 280,000 x 2 =
			2.		1,600	0	1,600	
			1.		1,600	0	1,600	
			1.		1,600	0	1,600	( ) 7,000 840,000 x 120 =
								( ) 190,000 760,000 x 4 =
			3.		2,375	2,375	0	
			1.		2,375	2,375	0	
			1.		2,375	2,375	0	
			3.		9,000	9,000	0	
			1.		2,200	2,200	0	
			1.		2,200	2,200	0	
			1.		1,500	1,500	0	
			2.		700	700	0	
			2.		5,500	5,500	0	
			1.		5,500	5,500	0	
			1.		5,300	5,300	0	
			2.		200	200	0	

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									(    )		
				가							
		3.			1,300	1,300	0				
		1.			1,300	1,300	0				
			1.			1,300	1,300	0			
	4.				83,609	34,550	49,059				
	1.				83,609	34,550	49,059				
		1.			8,442	5,600	2,842				
			1.			8,442	5,600	2,842	2,809,000 × 1 =	2,809,000	
									33,000 × 1 =	33,000	
		2.TV			3,861	5,600	-1,739				
			1.			3,861	5,600	-1,739	TV -1,739,000 × 1 =	-1,739,000	
		3.PC			18,550	18,400	150				
			1.			18,550	18,400	150	PC -343,000 × 1 =	-343,000	
									493,000 × 1 =	493,000	
		4.			4,756	4,950	-194				
			1.			4,756	4,950	-194	-194,000 × 1 =	-194,000	
		5.		(    )	20,000	0	20,000				
			1.		8,000	0	8,000	(    )	8,000,000 × 1	8,000,000	
				2.		12,000	0	12,000	(    )가	10,549,000 × 1	10,549,000
									(    )	1,451,000 × 1 =	1,451,000
		6.			20,000	0	20,000				
			1.		5,603	0	5,603	(    )	5,836,000 × 1 =	5,836,000	
									-233,000 × 1 =	-233,000	
			2.		2,880	0	2,880	(    )	2,880,000 × 1 =	2,880,000	
			3.		11,517	0	11,517	(    )가	8,239,000 × 1	8,239,000	
								가	293,000 × 1 =	293,000	
								(    )	3,045,000 × 1 =	3,045,000	
									-60,000 × 1	-60,000	
		7.			8,000	0	8,000				

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								( )
				가				( )
				1.	4,700	0	4,700	( ) 4,700,000 × 1 = 4,700,000
				2.	3,300	0	3,300	( ) 3,300,000 × 1 = 3,300,000
6.					197,560	198,027	-467	
	1.				117,391	117,465	-74	
		1.			32,100	32,174	-74	
			1.		1,600	1,600	0	
				1.	1,000	1,000	0	
				2.	600	600	0	
			2.		6,272	6,272	0	
				1.	3,200	3,200	0	
				2.	3,072	3,072	0	
			3.		24,228	24,302	-74	
				1.	8,108	8,108	0	
				2.	126	200	-74	-74,000 × 1 = -74,000
				3.	15,744	15,744	0	
				4.	250	250	0	
		2.			85,291	85,291	0	
			1.		22,466	22,466	0	
				1.	21,566	21,566	0	
				2.	900	900	0	
			2.		18,566	18,566	0	
				1.	17,786	17,786	0	
				2.	780	780	0	
			3.	( )	44,259	44,259	0	
				1.	41,379	41,379	0	
				2.	2,880	2,880	0	
	2.				78,669	79,062	-393	
		1.			78,669	79,062	-393	

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								( )
				가				( )
			1.		49,808	50,080	-272	
			1.		31,800	31,800	0	
			2.		7,200	7,200	0	
			3.		10,808	11,080	-272	<sup>3</sup> -320,000 × 1 -320,000
							=	48,000 × 1 = 48,000
			2.		1,500	1,500	0	
			1.		1,500	1,500	0	
			3.		16,788	16,766	22	
			1.		500	500	0	
			2.		16,288	16,266	22	22,000 × 1 = 22,000
			4.		5,144	5,532	-388	
			1.		5,144	5,532	-388	56,000 × 1 = 56,000
								-444,000 × 1 = -444,000
			5.		2,640	3,420	-780	
			1.		2,640	3,420	-780	-780,000 × 1 = -780,000
			6.		2,289	1,264	1,025	
			1.		2,289	1,264	1,025	256,250 × 4 = 1,025,000
			7.		500	500	0	
			1.		500	500	0	
		3.			1,500	1,500	0	
		1.			1,200	1,200	0	
		1.			1,200	1,200	0	
		1.			300	300	0	
		2.			900	900	0	
		2.			300	300	0	
		1.			100	100	0	
		1.			100	100	0	
		2.			200	200	0	

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( : )

								( )
				가				
				1.	200	200	0	
					1,165,113	649,332	515,781	